

SHERYL L. REBA
ADMITTED IN NJ, NY

524285



June 23, 2017

**LETTER ONLY VIA EMAIL
ENCLOSURES VIA FEDEX**

Fajardo.juan@epa.gov

Juan Fajardo, Esq.
Office of the Regional Counsel
New Jersey Superfund Branch
U.S. Environmental Protection Agency, Region 2
290 Broadway, 17th Floor
New York, NY 10007-1866

**Re : United States Environmental Protection Agency Offer of Cash Out
Settlement at the Diamond Alkali Superfund Site Lower 8.3 Miles of Lower
Passaic River; Essex and Hudson Counties, New Jersey**

Dear Mr. Fajardo:

We represent Wiggins Plastics, Inc. ("Wiggins") in connection with the above referenced matter, and write in response to your email of May 15, 2017, wherein you requested Wiggins' tax returns for the last 3 years, for the EPA to review in connection with Wiggins' inability to pay the administrative settlement agreement amount of \$280,600.

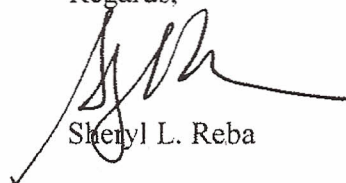
I have enclosed 'Wiggins' Federal Tax Returns for 2014-2016 and which are Bates stamped Wiggins EPA ATP 00001-100 and marked "Highly Confidential." Wiggins is a privately held corporation with limited customers in a highly competitive industry. Therefore, the enclosed Federal Tax Returns are competitive and sensitive. Further, these Federal Tax Returns could cause substantial commercial harm to Wiggins. I am producing these documents with the understanding that the EPA would object to any other party pursuant to OPRA, Subpoena, or other any other request for same.

We had demanded indemnification from the prior owners of the Estate of Arthur Jack Wiggins and the Arthur Jack Wiggins Family Trust that was created by the operation of the Last Will and Testament of Arthur Jack Wiggins. We were told by counsel for Arthur Jack Wiggins Family Trust and the Last Will and Testament of Arthur Jack Wiggins that the funds were fully depleted as of August 2016. Counsel advised that there are no assets to contribute towards the indemnification of payment of any settlement from Arthur Jack Wiggins Family Trust and the Last Will and Testament of Arthur Jack Wiggins that could be reached with the EPA. In addition, there is no insurance coverage related to this matter.

Juan Fajardo, Esq.
June 23, 2017
Page 2

We appreciate our on-going discussion regarding Wiggins' "Ability to Pay" status, and look forward to hearing from you at your earliest convenience.

Regards,

A handwritten signature in black ink, appearing to be "Sheryl L. Reba", written over the printed name.

Sheryl L. Reba

Encl. (via FedEx)